ID: CCA_2011020714472637 Number: **201109024**Release Date: 3/4/2011

Office:

UILC: 6231.03-00

From:

Sent: Monday, February 07, 2011 2:47:33 PM

To: Cc:

Subject: RE: 481(a) adjustment

A section 481 adjustment is a partnership item under Treas. Reg. 301.6231(a)(3)-1(b).